

## **REMARKS**

The above amendment and these remarks are responsive to the Office Action of Examiner Gerald J. O'Connor, dated 16 Jan 2007.

Claims 1, 4, 8, and 9 are in the case, none as yet allowed.

## **35 U.S.C. 101**

Claims 1, 4, 8, and 9 have been rejected under 35 U.S.C. 101 as directed to non-statutory subject matter.

Claim 1 has been rejected as directed to non-statutory subject matter. Applicants have amended claim 1 to clarify the useful, concrete, and tangible result, without preempting the underlying idea, to which it is now drawn.

Claims 4 and 8, while considered as drawn to a practical application, have been considered as preempting the underlying abstract idea, and rejected. Applicants have

amended claims 4 and 8 to clarify that the invention is drawn to a specific practical application of the underlying abstract idea. That specific practical application is drawn to the specific configuration of digital computers and storage devices set forth in the amended claims.

Claim 9 as been rejected as drawn to a computer program per se. Applicants have amended claim 9 to recite a computer program storage element for storing as digital signals program instructions for controlling the operation of a computer.

Applicants request that the rejection under 35 U.S.C. 101 be withdrawn, and the claims 1, 4, 8, and 9 allowed.

**35 U.S.C. 112**

Claim 1 has been rejected under 35 U.S.C. 112, first paragraph.

Claim 1 has been rejected for failure to enable use of the invention commensurate in scope, which is considered to include manually and/or mentally.

Applicants have amended claim 1 to clarify that the scope is limited to performing the recited functionality by machine, and request that the claim be allowed.

Claims 1, 4, 8, and 9 have been rejected under 35 U.S.C. 103(a) over Gardner et al. (U.S. Patent 5,758,327, hereinafter Gardner.)

Applicants traverse.

In this rejection, Gardner is cited generally as teaching the elements or steps of the claimed invention. However, these claim steps and elements are not read on specific teachings in Gardner, and applicants can only speculate as to the manner in which the Examiner is applying Gardner.

Applicants invention is specific to the synchronization of ledger accounts between front-end and back-end systems and to the selection by a requisitioner of a correct account. Therefore, applicants have searched Gardner for such teachings. While Gardner at Col. 5, line 60, does refer to a chart of accounts, no teaching is found in Gardner of synchronizing accounts between two systems, nor is a teaching found in Gardner of how a requisitioner is led to the correct account.

Further, Gardner refers to "rules", but the only rules that Gardner specifies are for the approval process. While Gardner teaches storing of commodity code structures and chart of accounts, there is no teaching in Gardner that calls for the validation, description, or synchronization of the charts of accounts in both systems.

The Examiner takes official notice to the effect that arranging a company structure so as to have a company comprise a group of companies, with all companies in the group of companies sharing a common chart of accounts for procurement activities, etc. Applicants traverse. Applicants' invention, as is brought out in the "pushing" step, relates to synchronization, validation, and description of such accounts in a manner to facilitate the correct selection of an account code by the requisitioner. In order to consider the concept to which official notice is taken in the context of the claim limitations and in combination with other cited art, applicants request that the Examiner provide a specific teaching or affidavit pursuant to 37 C.F.R. 1.107(b).

Applicants request that the rejection of claims 1, 4, 8, and 9 be reconsidered and withdrawn.

#### **SUMMARY AND CONCLUSION**

Applicants urge that the case be passed to issue with claims 1, 4, 8, and 9.

The Application is believed to be in condition for allowance and such action by the Examiner is urged. Should differences remain, however, which do not place one/more of the remaining claims in condition for allowance, the Examiner is requested to phone the undersigned at the number provided below for the purpose of providing constructive assistance and suggestions in order that allowable claims

can be presented, thereby placing the Application in condition for allowance without further proceedings being necessary.

Sincerely,

T. R. Kane, et al.

By

Shelley M Beckstrand  
Shelley M Beckstrand  
Reg. No. 24,886

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Shelley M Beckstrand, P.C.  
Patent Attorney  
61 Glenmont Road  
Woodlawn, VA 24381-1341

Phone: (276) 238-1972  
Fax: (276) 238-1545